

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

IN RE:

DELPHI CORPORATION, et al.,

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Case No. 05-44481

Chapter 11

**COMMONWEALTH OF VIRGINIA DEPARTMENT OF TAXATION'S RESPONSE
TO DEBTORS TWENTY-SECOND OMNIBUS OBJECTION TO CLAIMS**

COMES NOW the Commonwealth of Virginia, Department of Taxation ("the Department"), by counsel, and files this Response to the Debtor's Twenty-Second Omnibus Objection to Claims and in support thereof states as follows:

1. The Department's claim (#16729 as designated by the Claim's Agent) constitutes an administrative expense claim in the amount of \$14,579.98 for Corporate Income Taxes incurred by the Debtor, Delphi Automotive Systems Corp., for the period January 1, 2005 to December 31, 2005.
2. The tax amount of \$9,236.59 was assessed on December 18, 2006, from the Debtor's return filed on September 26, 2006, for the tax year stated above. In addition to the tax amount, the Department has assessed interest in the amount of \$1,662.09 and penalties in the amount of \$3,681.30 on this outstanding tax assessment.
3. In its omnibus objection the Debtor has mischaracterized the Department's claim as an untimely-filed pre-petition claim. As the above this claim is for tax, penalty and interest incurred by the Debtor *after* the petition date, it is required to be treated as an administrative claim pursuant to § 503(b) of the Bankruptcy Code.

Mark K. Ames, VSB #27409
Taxing Authority Consulting Services, P.C.
2812 Emerywood Parkway, Suite 220
Richmond, VA 23294
(804) 649-2445

4. The bar date cited in the Debtor's objection is inapplicable to the Department's claim for administrative period taxes. The Debtor's objection is therefore spurious.

WHEREFORE, the Commonwealth of Virginia, Department of Taxation, requests that the Court overrule the Debtor's objection to its claim, as well as award any other relief to which it is entitled.

Commonwealth of Virginia
Department of Taxation

BY: /s/Mark K. Ames

Mark K. Ames, VSB #27409
Taxing Authority Consulting Services, P.C.
2812 Emerywood Parkway, Suite 220
Richmond, VA 23294
(804) 649-2445
mark@taxva.com

CERTIFICATE OF SERVICE

I certify that a copy of the foregoing Response to Debtor's Twenty-Second Omnibus Objection to Claims was mailed by First Class mail this 1st day of November 2007 to:

Clerk, US Bankruptcy Court
One Bowling Green
New York, NY 1004

Skadden, Arps, Slate, Meagher & Flom LLP
ATTN: John Wm. Butler, Jr., Esq.
333 West Wacker Drive, Suite 2100
Chicago, IL 60606

Chambers of the Honorable
Robert D. Drain
One Bowling Green, Rm. 632
New York, NY 1004

Delphi Corporation
ATTN: General Counsel
5725 Delphi Drive
Troy, Michigan 48098

/s/Mark K. Ames

Mark K. Ames